Amendments to the Specification:

Kindly replace the paragraph beginning on page 1, line 14 (as numbered) with the following paragraph:

Kindly replace the paragraph beginning on page 18, line 32 (as numbered) with the following paragraph:

The content may be stored in an ATM setup message using various designated areas, which may be referred to as fields, addresses or parameters. The content that is stored in each such parameter may be referred to as a value. An example of some of the parameters that may be present in an ATM setup message is provided in the following table:

Table 1

ATM SETUP MESSAGE PARAMETERS		
Called Party Number		
Called Party Subaddress		
Calling Party Number		
Calling Party Subaddress		

In a preferred embodiment of the present invention, the ATM address of the CPE 26, which may be referred to as the ATM address of the calling party CPE, is stored in the ATM setup message as the calling party number parameter, the telephone number associated with the telephony device 24, which may be referred to as the calling party phone number value, is stored in the ATM setup message as the calling party subaddress parameter, a special or designated number or address, which may be referred to as the

VToA designator, is stored in the called party number of the ATM setup message, and the dialed or called telephone number, which may be referred to as the called party phone number value, is stored in the called party subaddress of the ATM setup message.

Kindly replace the paragraph beginning on page 27, line 13 (as numbered) with the following paragraph:

At the CPE 30, the appropriate telephony device, in this case telephony device 28, is contacted so that a call may be established or setup. In response, the CPE 30 may generate an ATM connection message or any other ATM signaling message which is available and would be known to those of ordinary skill in the art. For example an ATM connection message and an ATM release message may be generated during this VToA call.

Kindly replace the paragraph beginning on page 38, line 3 (as numbered) with the following paragraph:

As a result of the various manipulations and features and services provided by the MSCP 304, an output is provided to the ASIP 302. The ASIP 302 assembles or generates an output ATM setup message using the output from the MSCP 304. In a preferred embodiment, the resulting called party phone number value is stored in the called party subaddress parameter of the output ATM setup message, and the original calling party phone number value is stored in the calling party subaddress of the output ATM setup message. In addition, the output ATM setup message may include the ATM address of

the calling party CPE stored in the calling party number parameter, and the calling party phone number value stored in the calling party subaddress. As an example, the following two tables illustrate various parameters and corresponding values or addresses of the input ATM setup message and the output ATM setup message.

Table 2

INPUT ATM SETUP MESSAGE		
PARAMETERS	VALUE	
Called Party Number	VToA designator	
Called Party Subaddress	called party phone number value	
Calling Party Number	ATM address of the calling party CPE	
Calling Party Subaddress	calling party phone number value	

Table 3

OUTPUT ATM SETUP MESSAGE		
PARAMETERS	VALUE	
Called Party Number	VToA designator	
Called Party Subaddress	called party phone number value	
Calling Party Number	ATM address of the calling party CPE	
Calling Party Subaddress	calling party phone number value	

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The ASIP 302 provides the output ATM setup message to the ATM network side of the ATM ingress edge switch where the output ATM setup message is provided to the ATM network and eventually delivered at the appropriate egress ATM edge switch to establish the SVC for VToA.